



2026 Planning Budget with harvest price estimated in November

				Total
TOTAL REVENUE (production)	Units	Price	Quantity	\$/Acre
Cotton Lint	Lbs	\$ 0.69	1260.00	\$ 869.40
Cotton Seed	Cwt	\$ 12.00	17.64	\$ 211.68
Other Income	Dollars	\$ -	0	\$ -
Total Revenue (Receipts)				\$ 1,081.08
TOTAL COSTS (Operating + Fixed)				
OPERATING INPUTS	Units	Price	Quantity	\$/Acre
Seed	Acre	\$ 170.37	1	\$ 170.37
Fertilizer	Acre	\$ 104.05	1	\$ 104.05
Custom Harvest	Acre	\$ 195.30	1	\$ 195.30
Pesticide	Acre	\$ 48.95	1	\$ 48.95
Growth Regulators/Harvest Aids	Acre	\$ 24.24	1	\$ 24.24
Crop Insurance	Acre	\$ 35.00	1	\$ 35.00
Annual Operating Capital	Dollars	8.50%	243.88	\$ 20.73
Machinery Labor	Hrs.	\$ 18.25	0.96	\$ 17.52
Irrigation Labor	Hrs.	\$ 18.25	0.20	\$ 3.65
Custom Hire	Acre	\$ 6.21	1	\$ 6.21
Machinery Fuel, Lube, Repairs	Acre	\$ 48.58	1	\$ 48.58
Irrigation Cost	Acre	\$ 35.76	1	\$ 35.76
Ginning/Processing	Acre	\$ 150.59	1	\$ 150.59
Other Expense	Acre	\$ 7.50	1	\$ 7.50
Total Operating Costs				\$ 868.45
Returns Above Total Operating Costs				\$ 212.63
FIXED COSTS	Units	Rate		\$/Acre
Machinery/Irrigation	\$/value			
Interest at	Dollars	8.50%	\$	129.52
Taxes at	Dollars	1.00%	\$	16.49
Insurance	Dollars	0.85%	\$	12.92
Depreciation	Dollars		\$	111.06
Land	\$/acre	\$ 3,000		
Interest at	Dollars	3.00%	\$	90.00
Taxes at	Dollars	0.01%	\$	0.30
Total Fixed Costs				\$ 360.29
Total Costs (Operating + Fixed):				\$ 1,228.74
NET RETURNS Above All Specified Costs				\$ (147.66)

Tillman County - Southwest OK
Owned equipment

Owner-Operator
Row Till Continuous, Machinery: Medium Irrigated

Break-Even (B-E) Analysis			
B-E Yield at \$/lb.	0.69	B-E Price at lbs./acre	1260.00
Above Operating Costs (Lbs.)	952	Above Operating Costs \$	0.52
Above Total Costs (Lbs.)	1474	Above Total Costs \$	0.81

Break-even yield is the yield needed to cover costs given the expected price, cotton seed income, and other income such as government payments. Break-even price is the price needed to cover costs given the expected yield, cotton seed income, and other income.